Exhibit 17

To: Carol Jablonsky

From: Robert Rizzuto

Re: Reorganization and Consolidation of the deSeversky Center

Date: October 20, 2009

With continued uncertainty regarding the economy, I am recommending a reorganization and consolidation of the, deSeversky Center's top management. It is my feeling that we will continue to feel pressure through fiscal 2010. This will have a direct effect on our top line revenue numbers through the fall and spring. The following staff recommendations with regards to consolidations; will provide us with favorable profit margins even with lower revenue numbers through fiscal 2010/2011.

My recommendation is to eliminate the general manager's position currently held by Anthony Baffo and use the funds to create a dining room captain and sales associate position. Also, I would like to give our sales manager Eric Redlich the responsibility of overseeing the daily operations of the deSeversky center. I can fund all three of these positions through the elimination of the general manager position.

The goal remains to provide exceptional service through staff training and development. I feel by funding the positions through this avenue we will accomplish these goals more effectively both financially and on the service end.

The responsibilities would be segregated in the following manner:

The sales and operations manager will oversee all sales and operational functions within the deSeversky mansion to include:

- staff training programs
- staff scheduling in accordance to business needs and payroll percentage guidelines
- adherence to Standard operation procedures that are in place
- development and expedition of all staff work plans
- mansion opening and closing procedures to include handling of all equipment related to events

The Director of Dining services will take on the following responsibilities:

- approval of all scheduling
- payroll
- purchasing
- staff recruiting and all personnel related issues
- marketing
- oversee all facilities and grounds requests
- PDP program
- meet with clients as needed